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# OFFICIAL GOVERNMENT OF GOA GAZETTE



PUBLISHED BY AUTHORITY

## EXTRAORDINARY No. 5

### GOVERNMENT OF GOA

Department of Law  
Legal Affairs Division

#### Notification

7/25/2023-LA

The Goa Value Added Tax (Second Amendment) Act, 2023 (Goa Act 38 of 2023), which has been passed by the Legislative Assembly of Goa on 07-08-2023 and assented to by the Governor of Goa on 21-09-2023, is hereby published for the general information of the public.

*Dnyaneshwar Raut Dessai*, Joint Secretary (Law).

Porvorim, 26th September, 2023.

#### The Goa Value Added Tax (Second Amendment) Act, 2023

(Goa Act 38 of 2023) [21-09-2023]

AN

ACT

*further to amend the Goa Value Added Tax Act, 2005 (Goa Act 9 of 2005).*

BE it enacted by the Legislative Assembly of Goa in the Seventy-fourth Year of the Republic of India as follows:—

1. *Short title and commencement.*— (1) This Act may be called the Goa Value Added Tax (Second Amendment) Act, 2023.

(2) It shall come into force at once.

2. *Amendment of section 3.*— In section 3 of the Goa Value Added Tax Act, 2005 (Goa Act 9 of 2005), (hereinafter referred to as the “principal Act”),—

(i) for sub-section (1), the following sub-section shall be substituted namely:—

“(1) Every dealer who is engaged in business of sale of goods shall be liable to pay tax under this Act on his turnover of sales, until such liability ceases under sub-section (3):

Provided that a dealer who was engaged in business of sale of goods before commencement of the Goa Value Added Tax (Second Amendment) Act, 2023 but was not liable to pay tax under section 3 and who has not obtained certificate of registration under sub-section (3) of section 18, before such commencement, shall be liable to pay tax from the date of commencement of the Goa Value Added Tax (Second Amendment) Act, 2023 and he shall obtain a certificate of registration under section 18 within a period of 90 days

from the date of commencement of the Goa Value Added Tax (Second Amendment) Act, 2023.”;

(ii) for sub-section (2), the following sub-section shall be substituted, namely:—

“(2) Every dealer who engages in a business of sale of goods after commencement of the Goa Value Added Tax (Second Amendment) Act, 2023 shall be liable to pay tax under this Act with effect from the date of his engagement in such business till his liability ceases under sub-section (3);

(iii) proviso to sub-section (3) shall be omitted;

(iv) sub-sections (4) and (5) shall be omitted.

3. *Amendment of section 18.*— In section 18 of the principal Act,—

(i) in sub-section (3),—

(a) for the expression “but is not liable to pay tax under the provisions of this Act may, if he so desires,”, the word “shall” shall be substituted;

(b) proviso shall be omitted;

(ii) for sub-section (8), the following sub-section shall be substituted, namely:—

“(8) Where, any business, in respect of which a certificate of registration has been issued under this section, has been discontinued, or has been transferred or otherwise disposed of the dealer shall apply in the prescribed manner and within the prescribed time for cancellation of his registration to the Commissioner and thereupon the Commissioner may, after such inquiry as he deems fit and subject to the rules framed, cancel the registration with effect from such date including any date earlier to the date of the order of cancellation as he considers fit having regard to the circumstances of the case.”.

4. *Insertion of new section 31B.*— After section 31A of the principal Act, the following new section shall be inserted, namely:—

“31B. *Fresh assessment on request of Taxpayer.*— (1) Notwithstanding anything contrary contained in the provisions of this Act, a dealer who is assessed or re-assessed by disallowing input tax credit for reason of non-renewal of registration for any period starting from the 1st day of April, 2017 till the date of commencement of the Goa Value Added Tax (Second Amendment) Act, 2023, may apply to the Commissioner for getting him assessed afresh in pursuance of deemed renewal of his registration under sub-section (10A) of section 18 inserted by the Goa Value Added Tax (Amendment) Act, 2023 (Goa Act 9 of 2023).

(2) The application for the purposes of sub-section (1) shall be made on a plain paper, setting out therein all the relevant facts and shall be accompanied by proof of payment of non-refundable processing fees of Rs. 10,000/-. Separate applications shall be made for each assessment year/assessment period.

(3) The Commissioner after affording an opportunity of being heard to the applicant, shall pass an order either allowing the fresh assessment or rejecting the application for reasons to be recorded in writing.

(4) In case where the Commissioner by an Order passed under this section allows the fresh assessment, notwithstanding anything to the contrary contained in this Act or in any other law for time being in force, the bar of limitation shall not be applicable for re-opening of any assessment of such dealer in respect of any period from the date of registration of the dealer till the date of passing of Order by the Commissioner.”.

Secretariat,  
Porvorim-Goa.  
Dated: 26-09-2023.

SANDIP JACQUES,  
Secretary to the  
Government of Goa,  
Law Department  
(Legal Affairs).

**Notification**

7/34/2023-LA

The Goa Waste Management (Amendment) Act, 2023 (Goa Act 37 of 2023), which has been passed by the Legislative Assembly of Goa on 09-08-2023 and assented to by the Governor of Goa on 21-09-2023, is hereby published for the general information of the public.

*Dnyaneshwar Raut Dessai*, Joint Secretary (Law).

Porvorim, 26th September, 2023.

**The Goa Waste Management  
(Amendment) Act, 2023**

(Goa Act No. 37 of 2023) [21-9-2023]

AN

ACT

*further to amend the Goa Waste Management Act, 2016 (Goa Act 19 of 2016).*

BE it enacted by the Legislative Assembly of Goa in the Seventy-fourth Year of the Republic of India as follows:—

1. *Short title and commencement.*— (1) This Act may be called the Goa Waste Management (Amendment) Act, 2023.

(2) It shall come into force on such date as the Government may, by notification in the Official Gazette, appoint.

2. *Amendment of section 13.*— In section 13 of the Goa Waste Management Act, 2016 (Goa Act 19 of 2016), in clause (ii), sub-clause (n) shall be numbered as sub-clause (p) and before sub-clause (p) so numbered the following sub-clauses shall be, inserted, namely:—

“(n) Carry out consultancy work and project management for waste management projects in India and outside India.;

(o) Set up Goa Waste Management Institute in collaboration with an institute

of repute or the Directorate of Skill Development and Entrepreneurship/ /GIPARD etc.”

Secretariat,  
Porvorim-Goa.  
Dated: 26-09-2023.

SANDIP JACQUES,  
Secretary to the  
Government of Goa,  
Law Department  
(Legal Affairs).

**Notification**

7/37/2023-LA

The Goa Public Records Act, 2023 (Goa Act 39 of 2023), which has been passed by the Legislative Assembly of Goa on 09-08-2023 and assented to by the Governor of Goa on 22-09-2023, is hereby published for the general information of the public.

*Dnyaneshwar Raut Dessai*, Joint Secretary (Law).

Porvorim, 26th September, 2023.

**The Goa Public Records  
Act, 2023**

(Goa Act 39 of 2023) [22-9-2023]

AN

ACT

*to regulate the management, administration and preservation of public records of the Government, local authorities, public sector undertakings, statutory bodies and corporations, commissions and committees constituted by the Government and for the matters connected therewith or incidental thereto.*

BE it enacted by the Legislative Assembly of Goa in the Seventy-fourth Year of the Republic of India, as follows:—

1. *Short title and commencement.*— (1) This Act may be called the Goa Public Records Act, 2023.

(2) It shall come into force on such date as the Government may, by notification in the Official Gazette, appoint.

2. *Definitions.*— In this Act, unless the context otherwise requires,—

(a) “Board” means the Archival Advisory Board constituted under sub-section (1) of section 13;

(b) “Director” means the Director of Archives appointed by the Government and includes any officer authorized by the Government to perform the duties of the Director;

(c) “Government” means the Government of Goa;

(d) “State” means the State of Goa;

(e) “prescribed” means prescribed by rules made under this Act;

(f) “Public Records” includes,—

(i) any document, manuscript and file;

(ii) any microfilm, microfiche and facsimile copy of a document;

(iii) any reproduction of image or images embodied in such microfilm (whether enlarged or not); and

(iv) any other material produced by a computer or by any other device, of any records creating agency;

(g) Records creating agency includes,—

(i) in relation to the Government, any ministry, department or office of the Government;

(ii) in relation to any statutory body or corporation wholly or substantially controlled or financed by the Government or commission or any committee constituted by the Government, the offices of the said body, corporation, commission or committee;

(h) “Records officer” means the officer nominated by the records creating agency under sub-section (1) of section 5.

(i) “Department” means Department of Archives, Government of Goa.

3. *Power of the Government to coordinate, regulate and supervise operations connected with administration, management, etc., of public records.*— (1) The Government shall have the power to co-ordinate, regulate and supervise the operations connected with the administration, management, preservation, selection, disposal and retirement of public records under this Act.

(2) The Government in relation to the public records of the records creating agencies may by order, authorize the Director of Archives subject to such conditions as may be specified in the order, to carry out all or any of the following functions, namely:—

(a) Supervision, management and control of the Archives;

(b) Acceptance for deposit of public records of permanent nature after such period as may be prescribed;

(c) Custody, use and withdrawal of public records;

(d) Arrangement, preservation and exhibition of public records;

(e) Preparation of inventories, indices, catalogues and other reference media of public records;

(f) analyzing, developing, promoting and coordinating the standards, procedures and the techniques for improvement of the records management system;

(g) ensuring the maintenance, arrangement and security of public records in the archives and in the offices of the records creating agency;

(h) promoting utilization of available space and maintenance of equipments for preserving public records;

(i) tendering advice to records creating agencies on the compilation, classification and disposal of records and application of standard, procedures and techniques of records management;

(j) survey and inspection of public records;

(k) organizing training programmes in various disciplines of Archives administration and records management;

(l) accepting records from any private source;

(m) regulating access to public records;

(n) receiving records from defunct bodies and making arrangement for securing public records in the event of national/State emergency;

(o) receiving reports on records management and disposal practices from the records officer;

(p) providing authenticated copies of, or extracts from, public records;

(q) destroying or disposal of public records;

(r) obtaining on lease or purchasing or accepting as gift any document of public or national importance.

4. *Prohibition against taking of public records out of State.*— No person shall take or cause to be taken out of State any public records without the prior approval of the Government:

Provided that no such prior approval shall be required if any records are taken or sent out of State for any official purpose.

5. *Records officer.*— (1) Every records creating agency shall nominate one of its officers as records officer to discharge the functions under this Act.

(2) Every record creating agency may set up such number of record rooms in such places as it deems fit and shall place each record room under the charge of a records officer.

6. *Responsibilities of records officer.*— (1) The records officer shall be responsible for,—

(a) proper arrangement, maintenance and preservation of public records under his charge;

(b) periodical review of all public records and weeding out public records of ephemeral value;

(c) appraisal of public records which are more than twenty-five years old in consultation with the Director with a view to retaining public records of permanent value;

(d) destruction of public records in such manner and subject to such conditions as may be prescribed under sub-section (1) of section 8;

(e) compilation of a schedule of retention for public records in consultation with the Director;

(f) periodical review for downgrading of classified public records in such manner as may be prescribed;

(g) adoption of such standards, procedures and techniques as may be recommended from time to time by the Director for improvement of record management system and maintenance of security of public records;

(h) compilation of annual indices of public records;

(i) compilation of organizational history and annual supplement thereto;

(j) assisting the Director for public records management;

(k) submission of annual report to the Director in such manner as may be prescribed;

(l) transferring of records of any defunct body to the Director, for preservation.

(2) The records officer shall act under the direction of the Director while discharging the responsibilities specified in sub-section (1).

7. *Records officer to take appropriate action in the event of unauthorized removal, destruction, etc., of public records in his custody.*— (1) The records officer shall, in the event of any unauthorized removal, destruction, defacement or alteration of any public records under his charge, forthwith take appropriate action for the recovery or restoration of such public record.



(2) The records officer shall submit a report in writing to the Director without any delay on any information about any unauthorized removal, destruction, defacement or alteration of any public records under his charge and about the action initiated by him and shall take action as he may deem necessary subject to the directions, if any, given by the Director.

(3) The records officer may seek assistance from any Government officer or any other person for the purpose of recovery or restoration of public records and such officer or person shall render all assistance to the records officer.

8. *Destruction or disposal of public records.*— (1) No public record shall be destroyed or otherwise disposed of except in such manner and subject to such conditions as may be prescribed.

(2) No record created before the year 1961 shall be destroyed except where in the opinion of the Director, it is so defaced or is in such condition that it cannot be put to any archival use.

9. *Penalty for contraventions.*— Whoever contravenes any of the provisions of section 4 or section 8 shall be punishable with imprisonment for a term which may extend to five years or with fine which may extend to ten thousand rupees or with both.

10. *Public records bearing security classification.*— No public records bearing security classification shall be transferred to the Department of Archives.

11. *Receipt of records from private sources.*— (1) The Department of Archives may accept any record of public or national importance from any private source by way of gift, purchase or otherwise.

(2) The Department of Archives may, in such manner and subject to such conditions as may be prescribed, make any record referred to in sub-section (1) available to any bona-fide research scholar.

12. *Access to public records.*— (1) All unclassified public records as are more than

thirty years old and are transferred to the Department of Archives may be, subject to such exceptions and restrictions as may be prescribed, made available to any bona fide research scholar.

*Explanation.*— For the purposes of this sub-section, the period of thirty years shall be reckoned from the year of the opening of the public record.

(2) Any records creating agency may grant permission to any person access to any public record in its custody in such manner and subject to such conditions as may be prescribed.

13. *Archival Advisory Board.*— (1) The Government may, by notification in the Official Gazette, constitute an Archival Advisory Board for the purposes of this Act.

(2) The Board shall consist of the following members, namely:—

- |  |                                      |
|--|--------------------------------------|
| (a) Secretary Archives,<br>Government of Goa   | Chairperson,<br>ex officio;          |
| (b) Two officers not below<br>the rank of Under Secretary to the Government<br>of Goa, each from the<br>Revenue Department and<br>Registration Department  | Members,<br>ex officio;              |
| (c) Two representatives not<br>below the rank of Under<br>Secretary to the<br>Government of Goa<br>nominated by the<br>Government  | Members;                             |
| (d) Three persons to be<br>nominated by the State<br>Government for the<br>period not exceeding<br>three years, one being<br>an Archivist and two<br>being Professors in the<br>Post-graduate Department<br>of History in any<br>recognized University | Members;                             |
| (e) Director   | Member-<br>Secretary,<br>ex officio. |

(3) The members nominated under clause (d) of sub-section (2) shall be paid such allowances as may be prescribed.

14. *Functions of the Board.*— The Board shall perform the following functions, namely:—

(a) advise the Government on matters concerning the administration, management, conservation and use of public records;

(b) lay down guidelines for training of Archivists;

(c) give directions for acquisition of records from private custody;

(d) deal with such other matters as may be prescribed.

15. *Power of the Director to lay down norms and standards for courses in archival science.*— The Director shall have the power to lay down norms and standards for courses curricula, assessment and examinations relating to the training in archival science and other ancillary subjects.

16. *Protection of action taken in good faith.*— No suit, prosecution or other legal proceedings shall lie against any person in respect of anything which is in good faith done or intended to be done in pursuance of this Act or the rules made thereunder.

17. *Power to make rules.*— (1) The Government may, by notification in the Official Gazette, and subject to condition of previous publications, make rules to carry out the provisions of this Act.

(2) In particular and without prejudice to the generality of the foregoing power, such rules may provide for all or any of the following matters, namely:—

(a) the period after which public records of permanent nature may be accepted under clause (b) of sub-section (2) of section 3;

(b) the manner in which periodical review of classified public records for

downgrading shall be undertaken under clause (f) of sub-section (1) of section 6;

(c) the manner of submission of annual report to the Director under clause (k) of sub-section (1) of section 6;

(d) the manner in which and the conditions subject to which public records may be destroyed or disposed of under sub-section (1) of section 8;

(e) the manner in which and the conditions subject to which records of public or national importance may be made available to research scholar under sub-section (2) of section 11;

(f) exceptions and restrictions subject to which public records may be made available to a research scholar under sub-section (1) of section 12;

(g) the manner in which and the conditions subject to which any records creating agency may grant to any person access to public records in its custody sub-section (2) of section 12;

(h) the allowances payable to members of the Board under sub-section (3) of section 13;

(i) the matters with respect to which the Board may perform its functions under clause (d) of section 14;

(j) any other matter which is required to be, or may be, prescribed.

18. *Power to remove difficulty.*— (1) If any difficulty arises in giving effect to the provisions of this Act, the Government may by order published in the Official Gazette, make such provision, not inconsistent with the provisions of this Act, as appear to it be necessary or expedient for removing the difficulty:

Provided that, no such order shall be made after the expiry of a period of two years from the commencement of this Act.

(2) Every order made under sub-section (1) shall, as soon as may be after it is made, be laid before the State Legislature.

19. *Repeal and saving.*— On and from the date of commencement of this Act, the corresponding provisions of any law in force in the State shall stand repealed:

Provided that such repeal shall not affect—

(a) the previous operation of the provisions so repealed or anything duly done or suffered there under,

(b) any right, privilege, obligation or liability acquired, accrued or incurred under the provisions so repealed,

(c) any penalty, forfeiture or punishment incurred in respect of any offence committed against the provisions so repealed, or

(d) any investigation, legal proceeding or remedy in respect of any such right, privilege, obligation, liability, penalty, forfeiture or punishment as aforesaid, and any such investigation, legal proceeding or remedy may be instituted, continued or enforced and any such penalty, forfeiture or punishment may be imposed as if the said provisions had not been repealed:

Provided that, subject to the proceeding proviso, anything done or any action taken (including any appointment made, notification issued or rule framed) under the provisions so repealed shall be deemed to have been done or taken under the corresponding provisions of this Act and shall continue to be in force.

Secretariat,  
Porvorim-Goa.  
Dated: 26-09-2023.

SANDIP JACQUES,  
Secretary to the  
Government of Goa,  
Law Department  
(Legal Affairs).

**Notification**

7/41/2023-LA

The Goa Information Technology Development (Amendment) Act, 2023 (Goa Act 40 of 2023), which has been passed by the Legislative Assembly of Goa on 10-08-2023 and assented to by the Governor of Goa on 21-09-2023, is hereby published for the general information of the public.

*Dnyaneshwar Raut Dessai*, Joint Secretary (Law).

Porvorim, 26th September, 2023.

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The Goa Information Technology  
Development (Amendment)  
Act, 2023

(Goa Act 40 of 2023) [21-9-2023]

AN

ACT

*further to amend the Goa Information Technology Development Act, 2007 (Goa Act 10 of 2007).*

BE it enacted by the Legislative Assembly of Goa in the Seventy-fourth Year of the Republic of India as follows:—

1. *Short title and commencement.*— (1) This Act may be called the Goa Information Technology Development (Amendment) Act, 2023.

(2) It shall come into force, on such date as the Government may, by notification in the Official Gazette, appoint.

2. *Insertion of new section 38A.*— In the Goa Information Technology Development Act, 2007 (Goa Act 10 of 2007), after section 38, the following section shall be inserted, namely:—

“38A. *Development of notified area.*— (1) Notwithstanding anything to the contrary contained in any other law for the time being in force, once a notification is issued under sub-section (1) of section 38



declaring an area to be a notified area, the Government may by notification in the Official Gazette, appoint a committee consisting of—

- (i) The Managing Director of the Corporation — Chairperson;
- (ii) Concerned Deputy Director of Directorate of Information Technology, Electronics and Communications, Government of Goa — Member;
- (iii) One member to be nominated by the Corporation from amongst the Directors of the Corporation — Member;
- (iv) an officer not below the rank of Deputy Town Planner to be nominated by the Government — Member Secretary;
- (v) Head of Engineering Section/Chief Engineer of the Corporation; — Member;
- (vi) an officer to be nominated by the Government of Goa — Member;
- (vii) An Architect to be nominated by the Corporation — Member;
- (viii) A person having shown capacity in industry or commerce, to be nominated by the Corporation — Member.

to decide and dispose of all applications for land development permissions and building construction, under all local or special laws

including Goa Town and Country Planning Act, 1974 (Act 21 of 1975) and rules framed thereunder (hereinafter, in this section, referred to as the “said Act”).

(2) The committee shall discharge all the functions of the Chief Town Planner, Town and Country Planning Department in a non planning area, and functions of the Planning and Development Authority in a planning area, under the laws in force.

(3) The committee shall have regard to the provisions of all local laws including any regional plan, outline development plan, comprehensive development plan or other plans prepared under the said Act.

(4) Notwithstanding anything to the contrary contained in any other law for the time being in force, permissions for any land development and building construction in a notified area shall be decided and disposed by the said Committee and the same shall be governed by the Goa Land Development and Building Construction Regulations, 2010.

(5) Any person aggrieved by the decision or order made by the committee, may prefer an appeal to the Goa Town and Country Planning Board. The provisions of section 45 of the said Act, and the rules framed thereunder, shall, *mutatis mutandis*, apply to such appeal”.

Secretariat,  
Porvorim-Goa.  
Dated: 26-09-2023.

SANDIP JACQUES,  
Secretary to the  
Government of Goa,  
Law Department  
(Legal Affairs).

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